

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 65- 30

November 1, 1965

FILING SEMIMONTHLY TAX RETURNS

Proprietors of breweries, bonded
wine cellars, distilled spirits
plants, and others concerned:

The purpose of this circular is to advise you that the provisions of section 7503, I.R.C., relating to the filing of a return when the last day for filing the return falls on a Saturday, Sunday, or legal holiday are applicable to returns filed, by proprietors qualified for extended deferral, under the provisions of 26 CFR 170.645(b), 170.655(b), or 170.665(b), as added by Treasury Decision 6848.

Therefore, when the last day for the filing of a tax return under the provisions of 26 CFR 170.645(b), 170.655(b), or 170.665(b) falls on a Saturday, Sunday, or legal holiday, such return will be timely filed if it is filed on the next succeeding day which is not a Saturday, Sunday, or legal holiday. The term "legal holiday" is defined by the law as including a legal holiday in the District of Columbia and a State-wide legal holiday in the State where the return is required to be filed.

Inquiries regarding this circular should refer to its number and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Harold A. Serr
Director, Alcohol and Tobacco Tax Division